



Bringing In Revenues  
for Nation-Building

Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**  
National Office  
Quezon City



JAN 27 2026

**REVENUE MEMORANDUM CIRCULAR NO. 108 - 2026**

**SUBJECT :** RESUMPTION OF ALL TAX AUDIT AND FIELD OPERATIONS OF THE BUREAU OF INTERNAL REVENUE THAT WERE SUSPENDED UNDER REVENUE MEMORANDUM CIRCULAR NO. 107 2025

**TO :** All Internal Revenue Officials, Employees, and Others Concerned

Pursuant to the authority of the Commissioner of Internal Revenue under Section 4 of the National Internal Revenue Code of 1997, as amended (Tax Code), this Circular is hereby issued to resume audit and related field operations following the completion of review of audit policies, procedures, and internal control mechanisms.

**I. LIFTING OF THE AUDIT SUSPENSION**

The suspension of tax audit and other field operations imposed under Revenue Memorandum Circular (RMC) No. 107-2025, as clarified by RMC No. 109-2025, is hereby LIFTED effective immediately.

**II. SCOPE OF RESUMPTION**

The resumption of tax audit and related field operations shall cover, but shall not be limited to, the following activities:

- a. Issuance of Electronic Letters of Authority (eLAs), Mission Orders (MOs), and Tax Verification Notices (TVNs);
- b. Continuation and completion of audit cases previously suspended pursuant to RMC No. 107-2025;
- c. Enforcement, verification, assessment, and collection activities requiring audit or field operations; and
- d. Other audit or enforcement activities necessary to protect revenue or enforce compliance, subject to applicable issuances and the controls set forth in this RMO.

 BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION

**RECEIVED**  
BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City  
JAN 27 2026  
Website: [www.bir.gov.ph](http://www.bir.gov.ph)  
Trunkline: 8981-7000 ; 8929-7676  
BY: **ADMIN UNIT - 1** TIME: **4:25pm**

All tax audit and related field operations conducted upon the effectivity of this RMC shall comply with Revenue Memorandum Order No. 001-2026 prescribing revised policies, controls, and procedures for tax audit and assessment.

### III. REPEALING CLAUSE

All revenue issuances or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.

### IV. EFFECTIVITY

This Circular shall take effect immediately. All internal revenue officers and employees are enjoined to give this Circular as wide a publicity as possible.



  
CHARLITO MARTIN R. MENDOZA  
Commissioner of Internal Revenue

I-1

